

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

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CYRIL C. ANUFORO,

Criminal No. 05-2156 (JRT/FLN)

Plaintiff,

v.

COMMISSIONER OF INTERNAL  
REVENUE SERVICE,

**ORDER ADOPTING  
REPORT AND RECOMMENDATION  
OF MAGISTRATE JUDGE**

Defendant.

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P Chinedu Nwaneri, **NWANERI & ASSOCIATES PLLC**, 2147 University Avenue West, Suite 105, St Paul, MN 55114, for plaintiff.

Thomas M. Newman, **UNITED STATES DEPARTMENT OF JUSTICE**, Post Office Box 7238, Ben Franklin Station, Washington, DC 20044, for defendant.

Based upon the Findings of Fact, Conclusions of Law, and Recommendation by United States Magistrate Judge Franklin L. Noel dated August 22, 2007, all the files and records, and no objections having been filed to said Report and Recommendation,

**IT IS HEREBY ORDERED** that Defendant's Second Motion to Dismiss for Lack of Jurisdiction [Docket No. 22] is GRANTED and this case is dismissed without prejudice. It is further ORDERED that Plaintiff's Motion to Dismiss Defendant's Second Motion to Dismiss [Docket No. 35] is DENIED.

DATED: September 10, 2007  
at Minneapolis, Minnesota.

s/John R. Tunheim  
**JOHN R. TUNHEIM**  
United States District Judge